

FILED

JAN 21 2004

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

PEGGY B. DEANS, CLERK
U.S. BANKRUPTCY COURT
EASTERN DISTRICT OF N.C.

IN RE:

CASE NO.

INTERNATIONAL HERITAGE, INC.

98-02675-5-ATS

INTERNATIONAL HERITAGE,
INCORPORATED

98-02674-5-ATS

DEBTORS

ORDER QUASHING SUBPOENA AND SETTING HEARING

Stanley H. Van Etten filed a Notice of Deposition and Issuance of Subpoena to depose Michael Delgado, Revenue Agent, I.R.S., on January 22, 2004. The Internal Revenue Service filed a motion to quash the subpoena, contending that Mr. Delgado has not been authorized by the IRS to testify as required by 26 C.F.R. § 301.9000-1 and that Mr. Delgado has no relevant testimony or documents to provide.

The court will consider the motion to quash the subpoena at the hearing scheduled in related matters on January 27, 2004, in Raleigh, North Carolina. Accordingly, the subpoena is **QUASHED** as to a January 22, 2004, deposition date, and the motion to quash will be substantively considered on January 27, 2004.

SO ORDERED.

DATED: JAN 21 2004

A. Thomas Small

A. Thomas Small
Bankruptcy Judge

cc: Van Etten, Fowler, ATB, JRL 1/31/04 Am

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